

John Colgate's home was broken into and several pieces of furniture were stolen. They have never been recovered. His AGI in 2005 was \$18,000.

A single Form 4684 was used to:

- Figure the value of the loss for each item
- Apply the 100% Rule and the 10% Rule to all the losses

**Casualties and Thefts**  
▶ See separate instructions.  
▶ Attach to your tax return.  
▶ Use a separate Form 4684 for each casualty or theft.

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_  
Property **B** \_\_\_\_\_  
Property **C** \_\_\_\_\_  
Property **D** \_\_\_\_\_

	Properties							
	A		B		C		D	
2 Cost or other basis of each property . . . . .	2							
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	3							
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.								
4 Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4							
5 Fair market value <b>before</b> casualty or theft . . . . .	5							
6 Fair market value <b>after</b> casualty or theft . . . . .	6							
7 Subtract line 6 from line 5 . . . . .	7							
8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .	8							
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	9							
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	10							
11 Enter the <b>smaller</b> of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- . . . . .	11							
12 Subtract line 11 from line 10 . . . . .	12							
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.								
13 Add the amounts on line 12 of all Forms 4684 . . . . .	13							
14 Add the amounts on line 4 of all Forms 4684 . . . . .	14							
15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.	15							
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .	16							
17 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. . . . .	17							
18 Is line 17 less than line 16? <input type="checkbox"/> <b>No.</b> Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> <b>Yes.</b> Subtract line 17 from line 16.	18							
19 Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions . . . . .	19							
20 Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	20							
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	21							